

# EXHIBIT D



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF CHIEF COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL  
SUITE 340, SA-2801  
4330 WATT AVENUE  
SACRAMENTO, CA 95821-7012  
E-FAX (855) 707-5580

CC:SB:7:SAC:GL-112540-23  
MMBook/smo

July 7, 2023

Via Regular Mail &  
Certified Mail

Ronald Mazzaferri aka  
Ronald Mazzaferro  
19235 Robinson Road  
Sonoma, CA 95476

In re: Summonses served on May 18, 2023

Dear Mr. Mazzaferri:

The Small Business/Self-Employed Area of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summonses served on you on May 18, 2023. Under the terms of the summonses you were required to appear before Revenue Officer Anthony Russo on June 14, 2023 and provide the documents and information as requested by the summonses.

Legal proceedings may be brought against you in the United States District Court for not complying with the summonses. To avoid such proceedings, you are to contact Revenue Officer Anthony Russo at the date & time below:

Name: Anthony Russo  
Date: July 18, 2023  
Time: 8:00 A.M.  
Telephone: (707) 646-7270

Any books, records, or other documents called for in the summonses should be faxed to Anthony Russo at (866) 737-2247. If you have any questions, please contact Revenue Officer Russo at (707) 646-7270.

Sincerely,

A handwritten signature in cursive script that reads "Millie Book".

MILLIE BOOK  
Paralegal Specialist

Enclosures (2):

Summons – Income Tax Return, served on May 18, 2023  
Summons – Collection Information Statement, served on May 18, 2023

cc: Revenue Officer Anthony Russo via email (w/o enclosures)

## Summons Income Tax Return

In the matter of RONALD MAZZAFERRI, PO BOX 536, EL VERANO, CA 95433-0536Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYEDIndustry/Area (Identify by number or name) Small Business / Self EmployedPeriods: Form 1040 for the calendar periods ending December 31, 2016, December 31, 2017 and December 31, 2018The Commissioner of Internal RevenueTo: RONALD MAZZAFERRI AKA RONALD MAZZAFERROAt: 19235 ROBINSON ROAD, SONOMA, CA 95476

You are hereby summoned and required to appear before, an Internal Revenue Service ANTHONY RUSSO (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years  
2016, 2017, 2018, 2019, 2020 and 2021

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return  
2016, 2017, 2018, 2019, 2020 and 2021

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD CA 94534 (707) 646-7270

Place and time for appearance: At 4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD, CA 94534

on the 14th day of June, 2023 at 8:00 o'clock am.

Issued under authority of the Internal Revenue Code this day of 17th, May 2023

Signature of issuing officer

ANTHONY RUSSO

Title

REVENUE OFFICER

Signature of approving officer (if applicable)

Title

**Certificate of Service of Summons**

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

5-18-2023

Time

11:17 am

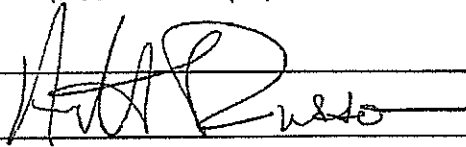
How Summons Was Served



1. I handed an attested copy of the summons to the person to whom it was directed.

2. I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed.  
I left the copy with the following person (if any).Summons was attached to door in a sealed envelope  
addressed to the taxpayer with aka name

Signature

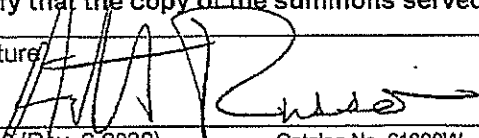


Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature



Title

Revenue Officer

## Summons Collection Information Statement

In the matter of RONALD MAZZAFERRI, PO BOX 536, EL VERANO, CA 95433-0536Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYEDIndustry/Area (Identify by number or name) Small Business / Self EmployedPeriods: See Attachment 1 to Summons Form 6637 for Period Information**The Commissioner of Internal Revenue**To: RONALD MAZZAFERRI AKA RONALD MAZZAFERROAt: 19235 ROBINSON ROAD, SONOMA, CA 95476

You are hereby summoned and required to appear before, an Internal Revenue Service ANTHONY RUSSO (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 05/18/2021 To 05/16/2023

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, stored value cards, online and mobile accounts, virtual currency, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD CA 94534 (707) 646-7270Place and time for appearance: At 4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD, CA 94534on the 14th day of June, 2023 at 8:00 o'clock am.Issued under authority of the Internal Revenue Code this 17th day of May, 2023

Signature of issuing officer

ANTHONY RUSSO

Signature of approving officer (if applicable)

Title

REVENUE OFFICER

Title

**Attachment to Summons Form1 6637**

In the matter of **RONALD MAZZAFERRI**

Period information: Form 1040 for the calendar periods ending December 31, 2002, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009 and December 31, 2010

**Certificate of Service of Summons**

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 5-18-2023	Time 11:17am
-------------------	-----------------

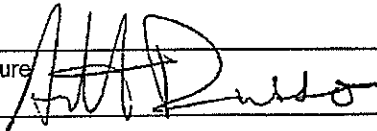
**How Summons Was Served**

1. I handed an attested copy of the summons to the person to whom it was directed.

2. I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed.  
I left the copy with the following person (if any).

Summons was attached to the door in a sealed envelope addressed to the taxpayer with a ka name

Signature

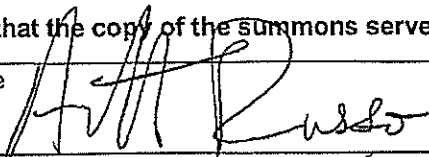


Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature



Title

Revenue Officer